IN THE COUNTY COURT OF VICTORIA
AT MELBOURNE
CRIMINAL DIVISION

Revised
Not Restricted
Suitable for Publication

Case No. CR-24-01606

DIRECTOR OF PUBLIC PROSECUTIONS

v

PAUL QUILL

JUDGE:	HER HONOUR JUDGE MARKS
WHERE HELD:	Melbourne
DATE OF HEARING:	27 March 2025
DATE OF SENTENCE:	15 April 2025
CASE MAY BE CITED AS:	DPP v Quill
MEDIUM NEUTRAL CITATION:	[2025] VCC 450

REASONS FOR SENTENCE

Subject:	CRIMINAL LAW
Catchwords:	Obtaining financial advantage by deception – 368 fraudulent reimbursement claims totalling $2,730,588.99 made over 3 ½ year period — high moral culpability – serious breach of trust – genuine remorse – *Verdins* principles engaged.
Legislation Cited:	*Crimes Act 1958*
Cases Cited:	*Dyason v The Queen* [2015] VSCA 120; *DPP v Bulfin* [1998] 4 VR 114; *R v Verdins* (2007) 16 VR 269.
Sentence:	Total effective sentence of 3 years and 6 months imprisonment, with non-parole period of 2 years and 2 months.

APPEARANCES:	Counsel	Solicitors
For the DPP	Ms L Gurry	Solicitor for the Office of Public Prosecutions
For the Accused	Mr P K Dunn KC	Emma Turnbull Lawyers

HER HONOUR:

1 Paul Quill, you have pleaded guilty to two rolled-up charges of obtaining financial advantage by deception, contrary to s 82(1) of the *Crimes Act 1958*. The charges relate to two time periods:

(a) Charge 1 is dishonestly obtaining for yourself a financial advantage by deception, namely credit, in the total sum of $753,072.61, between 15 August 2018 and 15 September 2020, by falsely representing that the electronic transfer of monies were legitimate business expense claims; and

(b) Charge 2 is dishonestly obtaining for yourself a financial advantage by deception, namely credit, in the total sum of $1,977,516.38, between 15 September 2020 and 15 March 2022 by falsely representing that the electronic transfer of monies were legitimate business expense claims.

2 The details of your offending are set out in the Summary of Prosecution Opening for Plea dated 24 February 2025 (Exhibit A). That summary was not disputed and forms the basis upon which you are to be sentenced.

3 You are 46 years old, born in February 1979.

4 At the time of the offending, you were aged between 39 and 43, and living in Keilor, Hawthorn and Richmond. You were a qualified Chartered Professional Accountant with over 15 years' experience in consultancy. You held the following qualifications:

(a) Bachelor of Social Science (Psychology);

(b) Bachelor of Laws;

(c) Bachelor of Commerce;

(d) Post Graduate Diploma of Corporate Law;

(e) Post Graduate Diploma of Legal Practice and Ethics (PLT); and

(f) Specialist Insolvency Practice qualifications.

5 You were employed at Deloitte Services Pty Ltd.

6 You had been hired as a director within the Turnaround and Restructuring Services team in Melbourne on 22 December 2015. This was a senior position, one level below partner. You were entrusted with the appropriate management of the use of your personal Deloitte charge card and given a significant level of autonomy in day-to-day operations.

7 As part of your role at Deloitte, you were entitled to be reimbursed for work expenses you incurred in accordance with Deloitte's policies and procedures. You were issued with a Deloitte liability corporate AMEX card or Diners Club card which was to be used for work-related purchases. Reimbursement for these work-related purchases could be claimed back through the Deloitte payment system, Concur. Approvals were required for certain expenses incurred.

8 The Deloitte 'Concur' system manages the process of reimbursing employees for their business-related expenses as follows:

(a) Using their Deloitte-issued computer or approved device, the employee must log on to the Concur system where they can submit a reimbursement claim.

(b) If the employee has incurred an expense using their Deloitte charge card, then any charges incurred on that card will automatically pre-populate into the Concur system and the employee may select each business-related expense for which they are seeking reimbursement. In the absence of a valid claim for reimbursement, the employee is personally liable for all expenses incurred on Deloitte charge cards.

(c) Where the employee incurs a business-related expense using his or her personal credit card or by paying cash, then the employee must manually enter certain details regarding the expense into the Concur system, for example, the date and the amount of the transaction.

(d) However an expense is incurred, for each expense, an employee is required to manually select in the system the type of expense incurred (some requiring additional approval with supporting documentation) and an engagement code, which allows the expense to be allocated to a client or a non-billable account.

(e) Once the necessary data is in the Concur system, the employee may submit their claim for reimbursement.

9 At the relevant times when documents were uploaded in support of a claim for reimbursement, the Concur system did not automatically cross-check the information contained in the receipt and / or the approval document against the expense reimbursement information that was provided by the employee.

10 When a reimbursement was approved in the Concur system, Deloitte incurred the liability to reimburse the employee who incurred the expense. The employee would then be reimbursed, typically on the 15th of each month, when their salary was paid.

11 In late February or early March 2022, Deloitte's Finance Team was conducting a routine Fringe Benefits Tax audit, when they identified a reimbursement claim you had made which raised their suspicions. They investigated, and went on to investigate your historical reimbursement claims.

12 They discovered that for some years you had been reimbursed for personal expenses unrelated to Deloitte's work. Most of it was to buy art and other luxury items.

13 To facilitate your fraudulent activity, you had produced invoices with details that had been altered deliberately to include false information, and submitted them via the Concur system.

14 You uploaded invoices from suppliers of goods to you – invoices for your personal expenses - on to Concur, in circumstances where you deliberately altered those invoices to indicate they were work expenses. You created fabricated emails to accompany some of the invoices, supposedly sent by a

partner within Deloitte's Financial Advisory Department, purporting to show that approval had been provided for the expenditures.

15 You commonly selected expense categories on the system, claiming invoices related to these. For example, "Search and Filing Fee", "Search and Filing Fees (no GST)", "Postage / couriers", "Stationary / external printing / copying".

16 As a result, Deloitte reimbursed you for what were in fact your personal expenses.

17 Over the nearly five years between 14 July 2017 and 15 February 2022, Deloitte financial records reveal you were paid a total salary of $666,682.14, and bonuses of $91,415.43. In that period you claimed reimbursements of $3,249,704.16 for expenses.

18 You made higher expense claims later in your employment. Up to and including December 2018, your monthly expense reimbursements were less than $10,000 per month. By July 2021, when your monthly salary was approximately $14,000, you were being reimbursed over $100,000 per month. In January 2022, your monthly salary was still approximately $14,000, yet your reimbursements were $275,405.21. In February 2022 your reimbursements were $205,415.29.

19 On 7 April 2022, following the internal investigation undertaken by Deloitte into the reimbursements you had claimed, Deloitte sought, and was granted, an order by the Federal Court of Australia for search and seizure of assets you had obtained by the fraudulent reimbursements.

20 On 8 April 2022, a civil search warrant was executed at your Richmond home. You were present during the search and assisted removalists in identifying and removing items derived from and connected with your offending. A lawyer representing Deloitte terminated your employment with Deloitte at that time.

21 On 19 April 2022, the Federal Court made orders for you to repay $3,095,942.29 to Deloitte, and that the assets seized pursuant to the civil warrant be forfeited to Deloitte.

22 Following the Federal Court proceedings, an investigation was referred to the Victoria Police Financial Crime Squad.

23 Victoria Police investigated 368 of the 2,656 claims for reimbursement made by you, totalling $2,730,588.99, made between 2 August 2018 and 28 February 2022.

24 The charges in this case relate to these claims. (These claims were singled out during the Deloitte investigations because, due to their value, description, or accompanying fraudulent documents, they appeared to be fraudulent.)

25 The remaining 2,288 reimbursement claims you had made (valued at $519,116.17) were not investigated.

26 You made purchases of art, luxury goods and household goods items, and then claimed reimbursement from Deloitte.

27 Those who you purchased from, then later claimed reimbursement from Deloitte, included the following:

(a) Linton & Kay Galleries. You made 18 claims for reimbursement totalling $134,255.00. Claims for reimbursement included descriptions by yourself of an expense type as "*Stationery/external/printing/copying*" and "*Search & filing fees"* in the Concur system.

(b) Fifteen Degrees of Design, a supplier of cedar baths and spas. There was one claim for reimbursement totalling $11,930.00. This claim for reimbursement included a description by you of an expense type as "*Costs incurred as agent for clients"* in the Concur system.

(c) Camilla Gough Jeweller, a manufacturer of handcrafted jewellery and sculptures. There was a total of 61 claims for reimbursement totalling $786,331.19. Claims for reimbursement included descriptions by yourself of an expense type as "*Search & filing fees"* and "*Costs incurred as agent for clients"* in the Concur system.

(d) Canturi, a jeweller located in Melbourne, Sydney and Brisbane. There was a total of seven claims for reimbursement totalling $36,900. Claims for reimbursement included descriptions by yourself of an expense type as "*Search & filing fees (No GST)"* and "*Costs incurred as agent for clients"* in the Concur system.

(e) Sullivan + Strumpf, a commercial art gallery located in Sydney and Singapore. You made 61 claims for reimbursement totalling $637,155.32. Claims for reimbursement included descriptions by yourself of an expense

type as "*Search & filing fees (No GST)"* and "*Stationery/external/printing/copying*" in the Concur system.

28 These are examples of your purchases.

29 You made 368 separate claims for reimbursement from Deloitte for expenses that were of a personal nature and unconnected with any purpose relating to your employment. Investigators located 120 false documents which you had used to facilitate and advance your offending conduct.

30 As a result of this conduct, between 15 August 2018 and 15 March 2022 you obtained $2,730,588.99 in reimbursements from Deloitte, which you were not entitled to receive.

31 On 22 January 2024, you were charged in relation to the offending in this case.

32 You did not participate in a record of interview because you were residing in Queensland when you were charged.

33 Deloitte was the victim of this offending. No victim impact statement has been provided. However, there was a lengthy internal investigation by Deloitte of your activities, a Federal Court proceeding, and a police investigation. This clearly cost Deloitte time and money. Since the items were seized from you, Deloitte has sold items which you had bought for $2,256,927, recovering $992,627 in the sale. Items valued at about $224,815 are still to be sold. Deloitte has clearly lost a lot of money by this offending.

34 I turn now to the gravity of the offending.

35 Obtaining financial advantage by deception is a serious offence. It carries a maximum penalty of 10 years' imprisonment as set by Parliament.[1]

36 Your moral culpability for this offending is high. It was serious and sustained. Over a 3 ½ year period you made 368 fraudulent reimbursement claims and received $2,730,588.99 as a result.

37 It was a very significant breach of trust. You were not just an employee of Deloitte – you were a director, one level below partner. You relied upon and exploited the trust Deloitte placed in you, and in doing so harmed the company financially.

38 Property offences against employers are a particularly serious breach of trust. They are difficult to detect and investigate and this offending by professionals undermines public confidence.

39 You were the sole person responsible for the offences.

40 When finally your offending stopped, it was not because you had a change of heart. It was because you were found out.

41 You did not have a desperate or pressing financial need for money. You mostly bought luxury items and art.

42 To state the obvious, this offending could not be described as a lapse in judgment.

[1] *Crimes Act* 1958, s 82.

43 Your moral culpability for your offending is significant. But it is also informed by your personal circumstances, to which I now turn.

44 You were born in February 1979 in Tumbi Umbi, New South Wales, to Graeme, a bricklayer, and Gail, a real estate agent. You have two sisters, and are the middle child. Both of your parents are now retired.

45 Your grandparents were heavily involved in your upbringing. They lived next door to you at your first childhood home. You were particularly close to your maternal grandmother. When your grandparents moved to Jacobs Well in Southern Queensland, you and your siblings would spend weekends and holidays at their place.

46 When you were later living at Cawongla, you continued to spend holidays and other periods with your maternal grandparents.

47 In 1991, your maternal grandfather took his own life, following a melanoma diagnosis, which was a terrible shock for you and your family. Your family moved to Southern Queensland to live closer to your maternal grandmother. You spent most nights with her and she doted on you.

48 In 1992, you experienced bullying in high school. It was often homophobic in nature, but you also considered it happened because you were perceived as different. The school's culture was described by you as 'rough', and you considered that your peers saw you as an easy target. As a result, your friendship group was predominantly female, you refused to wear shorts

because you were self-conscious about your leg hair, and you stopped playing sports.

49 You completed high school in 1997 and went on to study for a degree in Business and Law at Bond University. You were also working long hours at this time. Your body-image issues continued. You changed degrees from business to social science and graduated in the latter degree. In 2002 you commenced a bachelor's degree in commerce at Griffith University while still completing your law degree at Bond University. You graduated from Bond University in 2003 with a degree in Law and Arts. You graduated from Griffith University in 2004 with a commerce degree and commenced work at an accounting firm,

50 In 2005 you moved from Brisbane to West Melbourne. You were yet to accept your sexuality, feeling unable to come out. Meanwhile your accounting career progressed, and you commenced at PPB Insolvency. You had experienced homophobia at the previous firm you worked at in Queensland and felt relief to be in a new environment. Nonetheless, you felt socially isolated in Melbourne and started drinking heavily to meet people and fit in with your new work colleagues.

51 In 2007 you met the man who became your partner for the next 12 years. Where you were described as introverted and submissive, he was extroverted and social. Like you, he was yet to come out to his family and friends. He was the more dominant party in the relationship. In December of that year, you came out to your parents and were well received and supported.

52 You were highly committed to this relationship with your partner. You accompanied him to Paris in February 2009 in furtherance of his career. In October 2009 you resigned at PPB Insolvency to move to Adelaide for your partner's work. On 1 December 2011, after a year of working in Adelaide at the accounting firm Korda Mentha, you once again uprooted yourself to move to Vancouver so that your partner could work there. In 2014 you packed up and moved to Toronto for his career. The decision to move back to Australia in January 2016 was also your partner's decision.

53 In February 2015 you commenced working at Deloitte.

54 In October 2016, you and your partner purchased a house in Hawthorn for $1,100,000, using your combined savings, and a loan from your parents.

55 In June 2017, you both started on a renovation of the property, which became a longer, more expensive affair than either of you had anticipated, causing difficulty in a relationship that was fraying by then.

56 In January 2018, your partner quit his job to work, at a reduced salary, for a charity. You had less income between you, and now had about $1 million debt on the house.

57 In August 2018, your grandmother fell ill and died. You were unable to return in time to say goodbye. You were devastated.

58 Your mental health declined and your relationship with your partner continued to deteriorate. You exhibited symptoms of bulimia. At this difficult time in your life, your dog, Ollie (who you had bought in 2016), was described as your only joy.

59 The deterioration of your long-term romantic relationship, ongoing money pressures, the loss of your beloved grandmother, and your mental health issues, are the context in which your offending occurs.

60 It was on 15 August 2018 that your first offending took place – the month your grandmother died.

61 Around February 2019, your partner quit his job. In October your relationship with him ended.

62 Later, you received $140,000 in settlement from the sale of the Hawthorn property. You moved to live in an apartment by yourself.

63 In March 2020, COVID lockdown was in place. Your workload had increased. You were working at home every workday, sometimes from 6 am to 10 pm. You were rarely able to leave the house or see friends. You had no family support in Melbourne. You stopped eating properly but continued working out in your home gym. Your weight dropped to 65 kg. Your mental health declined. Your drinking escalated, increasing to a bottle of wine every night.

64 It is in the context of these difficulties that it is put that your offending continued.

65 In March 2022, when you were 43, your offending was discovered, and you were dismissed immediately.

66 You finally called your family and told them about the proceedings on 16 April. Your sister, Amanda, flew to Melbourne to help you pack up the remaining possessions in your unit, and you drove back to Queensland.

67 In June 2022, you commenced counselling with a local psychologist.

68 In October 2023 you commenced cognitive behavioural therapy with Dr Anita Cochrane, which is ongoing.

69 From January 2024, you have been performing voluntary services with Rosies – Friends on the Street, and as a volunteer caller for St John Ambulance QLD.

70 In November 2024, you enrolled in a degree in psychology at James Cook University, and in a degree in Design at Torrens University.

71 You continue to live with your parents, work part-time with your sister in her landscaping business, and do charity work.

72 You have an extremely close relationship with your immediate family. They have stood by you and supported you since you told them what you had done, giving you a home and emotional support. Your parents, your sisters, and some of your friends attended Court to support you during the plea hearing.

73 Prior to your offending, even during your time at university, you have constantly been employed, and working hard.

74 You have no prior convictions, have maintained your current bail conditions without breach, and have not subsequently offended.

75 The prosecution concedes that you pleaded guilty at the earliest opportunity. This has resulted in a utilitarian benefit to the administration of justice, and has avoided the significant cost and time of a jury trial.

76 You made efforts to return to Deloitte goods you had purchased and then fraudulently been reimbursed for.

77 Many character references have been provided for you. These come from family, friends, and former work colleagues, many of whom have known you for a very long time.

78 Your mother Gail speaks of your depression and anxiety, and your shame and embarrassment for your actions. She describes the previous three and a half years as traumatic and devastating. She notes that you have always been a hard worker who is honest and trustworthy.

79 Your father Graeme speaks of the shame you feel for your actions, and the difference in your personality since you came back home. He emphasises the strong remorse you feel for your actions, and the strong support you are receiving from your family.

80 Amanda Oppermann, your sister, gave evidence as well as providing a written reference. She made clear the strong family support you are receiving, and emphasised the extreme remorse you have expressed over and over. She says you were devastated by the death of your grandmother in 2018, and by the end of your long relationship with your partner.

81 Your other sister, Taryn Alexander, also speaks of your devastation at the death of your maternal grandmother. She describes your relationship with your former partner as toxic, lacking in support, and the break-up as deleterious to your mental health. She said that the COVID period badly affected your mental health, which left you isolated and struggling mentally. She says that the offences you committed are uncharacteristic of your previous, and current, behaviour.

82 Nicola Anderson has known you for eighteen years and once worked under you at PPB Insolvency Practitioners. You have since been close friends. She emphasises your long-term support for her, personally and in terms of her career. She notes your strong remorse and commitment to making better choices in the future.

83 Your friend, Megan Cottrell, describes your self-sabotaging behaviours, including drinking and your body issues. She says that you were visibly thin and seemed miserable in February 2020, during the period of offending. She also notes the strong remorse you feel for your actions and your great efforts to rehabilitate yourself. She speaks of the huge strides you have made since to bring a positive contribution to society.

84 I have received several other glowing references. These include from Lisa Holtby of St John Ambulance Queensland, who describes your high reliability and active volunteering since August 2024. Your brother in law, Martin Oppermann, states that you are now much more involved with the family since moving back to Queensland, and describes you as a good person who is

deeply remorseful for his past actions. Michael Kassouh, your personal trainer, speaks of your genuine remorse for your past actions, and your volunteer work, efforts to assist others, and demonstrations of respect and loyalty. Vittoria Romanello discusses the multiple times you have expressed remorse for your past actions.

85 Your offending took place over three and a half years. There is no contemporary objective evidence of your mental health in that time. However, after your offending was discovered you started to see a psychologist.

86 In October 2023, you started to see psychologist, Dr Anita Cochrane. Her report of 23 October 2024 has been tendered.

87 Later, you saw psychiatrist Associate Professor Andrew Carroll, who provided a report dated 10 December 2024, and gave evidence at your plea hearing.

88 It seems clear from these that the break-down of your relationship caused you to isolate yourself and depend on dysfunctional coping strategies such as alcohol-use, disordered eating, over-exercising, overwork, and compulsive buying.

89 It is highly likely that, at the time of offending, you suffered from the following mental illnesses: body dysmorphic disorder, major depressive disorder and alcohol use disorder.

90 Your body dysmorphic disorder, which has been present since adolescence, can be considered a permanent condition which will ‘wax and wane in severity’

over the course of your lifetime. This disorder has caused you significant distress throughout your life, and impaired your daily functioning. It is a well recognised psychiatric disorder, which affects about 2% of the population. Its manifestations can be moderated by treatment.

91 You have exhibited disordered eating as one of your coping strategies since adolescence. You have an intense fear of gaining weight.

92 Around June or July 2020, you realised your weight was too low. In mid-2021 you moved from careful eating to bingeing and purging. Your diet was predominantly liquid, though with abstemious meals at night.

93 After your relationship broke down you began over-exercising and drinking more.

94 The evidence indicates that the catalyst for your compulsive purchasing was the death of your maternal grandmother in August 2018. Your counsel described her as the lode star of your life.

95 I accept that your major depressive disorder emerged around this time. This is no longer clinically active but its risk of recurrence is high. You told Dr Cochrane that this behaviour stemmed from a lack of emotional support, and that it provided you with a feeling of control at this time.

96 Dr Carroll reports that it is likely your mental conditions would, in combination, have had a significant effect on your behaviour during the period of offending. He is of the opinion it is more likely than not that these factors facilitated a

behavioural addiction cycle where your only source of reward was purchasing the items.

97 You told him that the purchases were 'the only thing in my life that I controlled'. Your psychologist has described your behaviour as 'compulsive buying'. You said buying the items gave you brief bursts of pleasure – and nothing else was giving you pleasure through that period. But when the items arrived they did not give you pleasure. You described them as 'crap' that you said you didn't want, mostly obtained by mail order. You said you'd often try to conceal them. Sometimes they would be in unopened boxes.

98 However, importantly, Dr Carroll makes clear that none of these conditions would have prevented you from recognising the wrongfulness of your actions or their illegality.

99 Dr Carroll considers that your psychiatric conditions acted as a necessary factor in the offending; without them it is unlikely that the offending would have occurred. However, these conditions did not entirely deprive you of the ability to understand or control your actions.

100 Your counsel submitted that *Verdins*[2] limbs 1 and 2 apply in the circumstances. Namely, that your moral culpability for the offences, as distinct from your legal responsibility, is reduced due to the effect of your mental conditions at the time of the offending; and that these may have a bearing on the kind of sentence imposed, and the conditions under which your sentence should be served.

[2] *R v Verdins* [2007] VSCA 102.

101 Your counsel also submitted that *Verdins* limb 3 applies: that general deterrence may be moderated as a consideration of the nature and severity of your symptoms and their effect at the time of the offending.

102 Your counsel also submitted that *Verdins* limbs 5 and 6 also apply. Namely that, due to your mental conditions, a given sentence will weigh more heavily on you than it would on a person in normal health, and that there is a serious risk a term of imprisonment will have a significant detrimental effect on your mental health.

103 The prosecution concedes that all of these limbs of *Verdins* apply to a limited degree.

104 I accept that these principles all have some application, and take them into account in moderating the sentence to a limited degree.

105 I accept that it is likely that imprisonment will be more difficult for you than for some others. As your counsel submits, as a 46-year-old man with your mental health issues, without a criminal history, it will not be easy going into prison for the first time. You will be away from your family, who has given you extraordinary support over these last few years, and your beloved dog, Ollie.

106 Due to your ongoing body dysmorphia, imprisonment will be significantly more burdensome for you than it would be for an average prisoner.

107 Though you were not clinically depressed when assessed, it is more likely than not that your mental health will deteriorate in prison and you will once again return to your depressed state.

108 There is a realistic connection between your offending and your condition. It is unlikely the offending would have occurred but for the psychiatric state you found yourself in at the time.

109 It has been reported that you are making good progress in your therapy. Your eating disorders are in remission and your compulsive buying has remitted completely. Your depression, while improved, has not remitted fully. Your recovery will depend on your continuing therapy. In prison, you will likely still have access to sessions with your current psychologist with tele-health appointments, though it will be more expensive.

110 Your sentence will be ameliorated by *Verdins* considerations, both in regard to the head sentence and the non-parole period.

111 General deterrence must be the primary sentencing condition in respect of offending of this kind, as cases such as *Dyason v The Queen* [2015] VSCA 120 and *DPP v Bulfin* [1998] 4 VR 114 make clear.

112 There is a role for specific deterrence despite the lack of prior convictions. This is particularly so given how many acts of deception you carried out and the lengthy period the deception continued.

113 Good character and the absence of prior convictions are given less priority in considering mitigating factors in cases involving a breach of trust of this nature, than in the case of an ordinary citizen committing a crime.

114 While there has been some delay in this case it has not been inordinate. I take into account to a minor extent in sentencing.

115 It is clear from your treating psychologist and from your psychiatric assessment and your referees that you are deeply remorseful, and experience great shame, guilt and embarrassment as a result of what you have done.

116 When you are eventually released from prison, you are unlikely to be able to work as an accountant or lawyer. After the time and expense put into your education, and your years of experience as an accountant with various firms, these positions are now likely closed for you. This is a natural and direct consequence of your offending and does not entitle you to any mitigation in your sentence.

117 I accept that your prospects of rehabilitation are excellent.

118 You are unlikely to be in a position to re-offend.

119 You have engaged with therapy, and undertaken volunteer work since the offending.

120 You are currently studying for the degrees I have mentioned.

121 You are extremely well supported by your family. Your parents and your sisters have travelled from Queensland to support you. It is clear they love you dearly. They continued giving you unconditional support even after you revealed the extent of your dishonest and illegal behaviour. Indeed, you have been closer to them than ever, it seems; you have been living with your parents, and working part-time for your sister with her landscaping business.

122 You are a very able man who has worked hard and been successful. Your character references support my conclusion that you have excellent prospects of rehabilitation. I have no doubt that with the support of your family you will come through this, and lead an honest and productive life.

123 You do not rely on the difficult times you have had as an excuse for your offending, but it is a relevant feature of your background, and contextualises the circumstances.

124 Your counsel submits that the offending is out of character and contrary to your normal behaviour. I accept that is so.

125 Your counsel further submits that the offending was not done to live an extravagant lifestyle (such as buying expensive cars, overseas travel or fine dining). However, the purchase you made were not necessities. They included a great deal of art and other luxury items.

126 You did not even use many of the items you bought, keeping some of them unopened at your home or in a storage facility. Your counsel described you as

a ‘hoarding magpie’. The prosecution concedes you did not use all the items but points to the fact that some of the items were being used in your home.

127 You will be entering prison with your accompanying mental health issues for which you need ongoing support. You will be imprisoned in Victoria, away from all your family in Queensland, and where you have lived the last few years.

128 The prosecution concedes that once you were discovered, you facilitated the course of justice to the greatest extent you could, including assisting with the investigation.

129 You accept that you have to go to prison as a result of your offending.

130 I have considered the various cases that I have been referred to by the parties, as well as others I have reviewed myself, in relation to the appropriate sentence. Of course no two cases are the same, and this case must be decided on its own facts. I have taken into account all the matters referred to in reaching my decision as to your sentence, weighing up the various considerations.

131 So, having regard to the maximum penalties imposed by Parliament, and taking into account all other matters to which I have referred, I now sentence you as follows:

132 On Charge 1 you are convicted and sentenced to imprisonment for 2 years and 5 months.

133 On Charge 2 you are convicted and sentenced to imprisonment for 3 years. This is the base sentence.

134 I order that six months of the sentence on Charge 1 be cumulated on the sentence of 3 years on Charge 2, making a total effective sentence of 3 years and 6 months' imprisonment.

135 I fix a non-parole period of 2 years and 2 months.

136 You have served no days by way of pre-sentence detention.

137 But for your pleas of guilty, I would have sentenced you to 4 years and 10 months' imprisonment with a non-parole period of 2 years and 11 months.